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PART-- I--Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020

Dated, Agartala, the 17th March, 2020.

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act no. 9 of 2017), read with sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2019(Part-III) dated 25th October, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 2251, dated the 30th October, 2019, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

"Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the State of Tripura shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively."

By order of the Governor,

(Nagesh Kum'ar B, IA: Joint Secretary Government of Tripura

Finance Department

Note: The principal notification number No.F.1-11(91)-TAX/GST/2019(Part-III) dated 25th October, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 2251, dated the 30th October, 2019 and was last amended by notification number No.F.1-11(91)-TAX/GST/2019(Part-VI), dated the 8th January, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 63, dated the 8th January, 2020.